

EXHIBIT D

Pachulski Stang Ziehl & Jones LLP

780 Third Avenue
34th Floor
New York, NY 10017

March 19, 2021

IDS

Invoice 127546

Client 75015

Matter 00002

IDS

RE: Committee Representation

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/19/2021

FEES	\$73,170.50
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EXPENSES	\$35.20
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TOTAL CURRENT CHARGES	\$73,205.70
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BALANCE FORWARD	\$263,192.61
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A/R Adjustments	-\$5,000.00
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TOTAL BALANCE DUE	\$331,398.31
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Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	700.00	25.80	\$18,060.00
IDS	Scharf, Ilan D.	Partner	700.00	11.10	\$7,770.00
JSP	Pomerantz, Jason S.	Partner	700.00	67.10	\$46,970.00
LSC	Canty, La Asia S.	Paralegal	425.00	0.50	\$212.50
MDJ	DesJardien, Melisa	Other	395.00	0.40	\$158.00
				<hr/> 104.90	<hr/> \$73,170.50

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	22.90	\$16,030.00
BL	Bankruptcy Litigation [L430]	27.10	\$18,970.00
CA	Case Administration [B110]	0.50	\$212.50
CPO	Comp. of Prof./Others	0.80	\$438.00
GC	General Creditors Comm. [B150]	37.10	\$25,970.00
PD	Plan & Disclosure Stmt. [B320]	16.50	\$11,550.00
		104.90	<hr/> \$73,170.50

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Lexis/Nexis- Legal Research [E	\$14.10
Reproduction/ Scan Copy	\$21.10
	<hr/> \$35.20

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
03/03/2021	JSP	AA	Call with W. Weitz and D. Greenblatt regarding preference analysis	0.40	700.00	\$280.00
03/04/2021	JSP	AA	Confer with B. Bieber and others regarding A/R matters	0.80	700.00	\$560.00
03/08/2021	IDS	AA	Telephone call with Gail Greenwood regarding litigation claims.	0.40	700.00	\$280.00
03/09/2021	JSP	AA	Call with W. Weitz and D. Greenblatt regarding preference analysis	0.30	700.00	\$210.00
03/09/2021	JSP	AA	Call with Liquidating Trustees, B. Feldman and others regarding litigation matters	0.90	700.00	\$630.00
03/10/2021	JSP	AA	Analysis regarding pending litigation matters for follow up discussion with B. Feldman, B. Boe and B. Michaelson regarding same	2.70	700.00	\$1,890.00
03/10/2021	JSP	AA	Review additional information regarding possible preference claims	1.60	700.00	\$1,120.00
03/10/2021	JSP	AA	Correspondence from B. Bieber regarding A/R issues, including Our Choice, Mead Square, Alberty	0.40	700.00	\$280.00
03/11/2021	IDS	AA	Review redacted board minutes.	0.80	700.00	\$560.00
03/12/2021	JSP	AA	Review memo/correspondence regarding potential litigation claims	2.80	700.00	\$1,960.00
03/16/2021	JSP	AA	Review correspondence regarding potential litigation claims	1.30	700.00	\$910.00
03/17/2021	JSP	AA	Review litigation memo, including comments to same	3.40	700.00	\$2,380.00
03/17/2021	JSP	AA	Analysis regarding preference information from B. Riley	1.70	700.00	\$1,190.00
03/18/2021	JSP	AA	Notes regarding potential litigation	2.20	700.00	\$1,540.00
03/19/2021	JSP	AA	Review board minutes	3.20	700.00	\$2,240.00
				22.90		\$16,030.00

Bankruptcy Litigation [L430]

03/04/2021	IDS	BL	Review litigation claims analysis.	1.20	700.00	\$840.00
03/04/2021	GSG	BL	Review agenda re litigation trustee transition.	0.20	700.00	\$140.00
03/04/2021	GSG	BL	Conference call with B. Riley team re post-confirmation transition, agenda, and further calls.	0.50	700.00	\$350.00
03/04/2021	GSG	BL	Call with J.S. Pomerantz re litigation analysis and	0.70	700.00	\$490.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			further strategy (.3); review current memo re outstanding factual data and strategy.			
03/05/2021	GSG	BL	Review Doud response brief (.3); attend hearing (.2).	0.50	700.00	\$350.00
03/05/2021	GSG	BL	Confer with I. Scharf re litigation strategy.	0.30	700.00	\$210.00
03/07/2021	GSG	BL	Review B. Riley powerpoint re post-confirmation issues and strategy (.4); review NY statutes re director claims and post-confirmation litigation (.5).	0.90	700.00	\$630.00
03/08/2021	GSG	BL	Conference call re post-confirmation agenda.	1.10	700.00	\$770.00
03/08/2021	GSG	BL	Review/revise research memo re trust strategy and claims.	1.70	700.00	\$1,190.00
03/09/2021	GSG	BL	Conference call with trustees re post-confirmation litigation status.	0.90	700.00	\$630.00
03/09/2021	GSG	BL	Review DPA and attachments re identity of problem pharmacies and dividends paid to board members; update research memo re same.	2.40	700.00	\$1,680.00
03/10/2021	GSG	BL	Draft/revise memo to Trust re post-confirmation litigation claims; including contemporaneous review chronology re additional support for claims.	2.20	700.00	\$1,540.00
03/11/2021	IDS	BL	Review Wholesale Alliance settlement proposal.	0.80	700.00	\$560.00
03/11/2021	GSG	BL	Draft post-confirmation litigation memo to Trust; review database re issues of intentional misconduct and self-dealing.	3.30	700.00	\$2,310.00
03/11/2021	GSG	BL	Review financials re disclosure of DEA investigation and fines.	0.50	700.00	\$350.00
03/12/2021	GSG	BL	Review BOD 2021 minutes (.3); confer with J.S. Pomerantz and email Debtor's counsel re production of unredacted minutes (.2).	0.50	700.00	\$350.00
03/12/2021	GSG	BL	Research 2d Circuit cases re knowing breach of fiduciary duty and exculpation under BCL 402; notes re same.	4.60	700.00	\$3,220.00
03/16/2021	GSG	BL	Email debtor's counsel re production of unredacted BOD minutes (.1); review additional cases re breach of fiduciary duty pleading and sufficiency (1.1).	1.20	700.00	\$840.00
03/19/2021	GSG	BL	Review email from N. Basalyga and referenced BOD minutes (.3); review unredacted 2017 minutes (3.3).	3.60	700.00	\$2,520.00
				27.10		\$18,970.00

Case Administration [B110]

03/09/2021	LSC	CA	Update critical dates memo.	0.50	425.00	\$212.50
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				0.50		\$212.50
Comp. of Prof./Others						
03/10/2021	IDS	CPO	Assess motion to pay Hyman Phelps.	0.40	700.00	\$280.00
03/15/2021	MDJ	CPO	Email exchanges with L. Canty re GlassRatner 9th Monthly Fee Statement (.2); Efile and arrange for service of same (.2).	0.40	395.00	\$158.00
				0.80		\$438.00
General Creditors Comm. [B150]						
03/01/2021	JSP	GC	Prepare for transition call - Liquidating Trustees	2.30	700.00	\$1,610.00
03/02/2021	JSP	GC	Preparation for call with B. Boe and B. Michaelson regarding transition	2.60	700.00	\$1,820.00
03/02/2021	JSP	GC	Call with B. Boe, B. Michaelson and others regarding transition	0.60	700.00	\$420.00
03/03/2021	JSP	GC	Analysis regarding transition issues	3.30	700.00	\$2,310.00
03/03/2021	JSP	GC	Calls with B. Boe and B. Michaleson regarding transition issues	0.60	700.00	\$420.00
03/04/2021	JSP	GC	Prepare for call regarding comprehensive transition issues	3.20	700.00	\$2,240.00
03/04/2021	JSP	GC	Participate on transition call (preliminary discussion)	0.40	700.00	\$280.00
03/04/2021	JSP	GC	Confer with B. Boe and B. Michaelson regarding transition issues	0.60	700.00	\$420.00
03/05/2021	JSP	GC	Review comments to consulting agreement	0.90	700.00	\$630.00
03/06/2021	JSP	GC	Attention to draft consulting agreements, including comments to same	0.90	700.00	\$630.00
03/07/2021	JSP	GC	Review/comment on draft report to Liquidating Trustees	1.90	700.00	\$1,330.00
03/08/2021	JSP	GC	Prepare for call with Trustees	0.90	700.00	\$630.00
03/08/2021	JSP	GC	Participate on call with Liquidating Trustees	1.10	700.00	\$770.00
03/08/2021	IDS	GC	Call with LTs and committee professionals regarding transition.	1.00	700.00	\$700.00
03/09/2021	JSP	GC	Prepare for call with Liquidating Trustees, B. Feldman and others regarding litigation matters	0.60	700.00	\$420.00
03/09/2021	IDS	GC	Transition call with HSE team regarding litigation claims.	0.90	700.00	\$630.00
03/10/2021	IDS	GC	Transition emails to committee member.	0.80	700.00	\$560.00
03/11/2021	JSP	GC	Work on transition matters for Liquidating Trustees	3.20	700.00	\$2,240.00

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/15/2021	JSP	GC	Review/revise post-confirmation task list/transition issues	3.20	700.00	\$2,240.00
03/15/2021	JSP	GC	Attention to issues regarding Liquidating Trust Agreement	0.40	700.00	\$280.00
03/16/2021	JSP	GC	Further revisions to transition task list	2.70	700.00	\$1,890.00
03/18/2021	JSP	GC	Correspondence regarding transition to Liquidating Trustees	2.70	700.00	\$1,890.00
03/19/2021	JSP	GC	Attention to issues regarding Liquidating Trust/Trust Agreement	2.30	700.00	\$1,610.00
				37.10		\$25,970.00

Plan & Disclosure Stmt. [B320]

03/01/2021	JSP	PD	Attention to plan confirmation/effective date matters	1.70	700.00	\$1,190.00
03/02/2021	JSP	PD	Analysis of various post-confirmation issues, including effective date, ordinary course professionals and stay relief	2.80	700.00	\$1,960.00
03/02/2021	GSG	PD	Transition call re plan confirmation.	0.70	700.00	\$490.00
03/03/2021	IDS	PD	Work on transition issues for LT.	0.80	700.00	\$560.00
03/03/2021	IDS	PD	Review and respond to C.Hill email regarding effective date.	0.20	700.00	\$140.00
03/03/2021	IDS	PD	Telephone call with T. Buck regarding effective date/ transition.	0.20	700.00	\$140.00
03/04/2021	IDS	PD	Attend transition call with Pachulski Stang Ziehl & Jones, BRF teams.	1.00	700.00	\$700.00
03/05/2021	JSP	PD	Confer with C. Hill, I. Scharf, T. Buck and others regarding post-confirmation matters	0.60	700.00	\$420.00
03/05/2021	JSP	PD	Analysis regarding plan issues, including effective date, ordinary course professionals, liquidating trust agreement	3.80	700.00	\$2,660.00
03/11/2021	IDS	PD	Attention to transition from DIP to Trust.	1.20	700.00	\$840.00
03/12/2021	JSP	PD	Analysis of post- confirmation, pre-effective date tasks	2.10	700.00	\$1,470.00
03/18/2021	IDS	PD	Work on transition from DIP to trust.	1.40	700.00	\$980.00
				16.50		\$11,550.00

TOTAL SERVICES FOR THIS MATTER:

\$73,170.50

Expenses

03/09/2021	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
03/09/2021	RE2	SCAN/COPY (129 @0.10 PER PG)	12.90
03/09/2021	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
03/09/2021	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
03/09/2021	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
03/09/2021	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
03/12/2021	LN	75015.00002 Lexis Charges for 03-12-21	14.10
03/15/2021	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
03/15/2021	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
03/15/2021	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/15/2021	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
Total Expenses for this Matter			\$35.20

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REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 03/19/2021

Total Fees **\$73,170.50**

Total Expenses **35.20**

Total Due on Current Invoice **\$73,205.70**

Outstanding Balance from prior invoices as of 03/19/2021 (May not include recent payments)

<u>A/R Bill Number</u>	<u>Invoice Date</u>	<u>Fees Billed</u>	<u>Expenses Billed</u>	<u>Balance Due</u>
127469	01/31/2021	\$116,238.50	\$383.61	\$116,622.11
127479	02/28/2021	\$141,470.00	\$100.50	\$141,570.50

Total Amount Due on Current and Prior Invoices: **\$331,398.31**